



[4830-01-p]

## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[REG-100194-10 (T.D. 9518)]

### Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13(44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning the existing proposed regulations, REG-100194-10, Specified Tax Return Preparers Required to File Individual Income Tax Returns Using Magnetic Media – Taxpayer Choice Statements.

DATES: Written comments should be received on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Direct all written comments to Christie Preston, Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of the regulations should be directed to Sara Covington at Internal Revenue Service, Room 6129, 1111 Constitution Avenue NW., Washington, DC 20224, or through the internet at [sara.l.covington@irs.gov](mailto:sara.l.covington@irs.gov).

### SUPPLEMENTARY INFORMATION:

Title: Specified Tax Return Preparers Required to File Individual Income Tax Returns Using Magnetic Media – Taxpayer Choice Statements:

OMB Number: 1545-2201.

Regulation Project Number: REG-100194-10.

**Abstract:** This document contains proposed regulations implement the statutory requirement under new section 6011(e)(3) of the Internal Revenue Code for specified tax return preparers (STRPs) to file individual income tax returns (returns) using magnetic media (electronically) for individuals, estates, and trusts if the STRPs prepare and file the returns. The proposed regulations provide that (1) a tax return preparer or an STRP is not required to electronically file returns that they prepare if the taxpayers choose to file the returns in paper format and submit them to the IRS on their own behalf and (2) a return will not be considered to be filed by a tax return preparer or STRP if the tax return preparer or STRP obtains, on or prior to the date the return is filed, a signed and dated written statement from the taxpayer that states the taxpayer chooses to file the return in paper format, and that the taxpayer, and not the preparer, will submit the paper return to the IRS. A notice is to be published contemporaneously with these proposed regulations. The proposed revenue procedure contained in the notice provides, among other things, guidance regarding the form and content of the written statement described in § 301.6011-6(a)(4)(ii) of the proposed regulations. The collection of information with regard to documenting a taxpayer's choice to file in paper format is in the proposed regulations. This collection of information is voluntary to document that the related return filed in paper format was not required to be filed electronically pursuant to section 6011(e)(3) and § 301.6011-6(a)(4)(ii) of these proposed regulations.

**Current Actions:** There is no change to this existing regulation.

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Business or other for-profit organizations.

Estimated Number of Respondents: 319,000 .

Estimated Time Per Respondent: 5.42.

Estimated Total Annual Burden Hours: 1,689,930.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law.

Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: February 14, 2014.

Christie Preston,  
IRS Reports Clearance Officer.

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